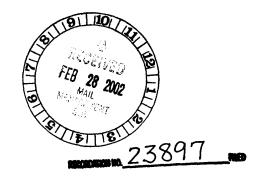


February 27, 2002

Taledia Stokes Surface Transportation Board Recordation Office 1925 K Street, N.W., Suite 70 Washington D.C. 20423

Dear Taledia,



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TS

SUPPACE TRANSPORTATION BOARD

Enclosed are two (2) originals of the **Memorandum of Railcar Lease** dated as of December 20. 2001 between the following parties:

Names and address of the following parties:

Lessor: THE CIT GROUP/EQUIPMENT FINANCING INC. 1211 Avenue of the Americas, New York, NY 10036

Lessee: RJ CORMAN RAILROAD COMPANY/MEMPHIS LINE One Jay Station, P.O. Box 27, Nicholasville, KY 40356

A short summary of the document to appear in the index follows:

Memorandum of Railcar Lease between Lessor: THE CIT GROUP/EQUIPMENT FINANCING INC. and Lessee RJ CORMAN RAILROAD COMPANY/MEMPHIS LINE, covering 35 boxcars with reporting marks and numbers — ATW - 140102—ATW - 140149, NOT INCLUSIVE.

Please file this memorandum as a PRIMARY document and return one (1) stamped original to my attention. A check covering the filing fee of twenty-eight dollars (\$28.00) is enclosed.

If you have any questions regarding the filing, please feel free to call me at 800-634-9738 ext. 20100.

Thank you for your prompt assistance.

Sincerely,

Sherry Lewey/

Research/Development Coordinator

LEXIS Document Services Headquarters: 801 Adlai Stevenson Drive • Springfield, IL 62703-4261

Enclosure

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this day of Meuncher, 2001, is made by THE CIT GROUP/EQUIPMENT FINANCING, INC., a Delaware corporation, with an address at 1211 Avenue of the Americas, New York, New York 10036 (the "Lessor"), RJ CORMAN RAILROAD COMPANY/MEMPHIS LINE a Kentucky corporation, with an address at One Jay Station, P.O. Box 27, Nicholasville, KY 40356 (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Master Railcar Lease (the "Lease") dated as of <u>Alexandra Dipol</u> covering the equipment listed on Schedule A hereto (the "Equipment").

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid Lease, and the respective interests therein of the parties and accordingly the Parties have caused this memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby leases and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Lease, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessor. I further declare under penalty of perjury that the foregoing is true and correct

declare under penalty of perjury that the foregoing is true and correct.
THE CIT GROUP/EQUIPMENT FINANCING, INC.
By: Joseph J. Manliausl-
Name: JOSEPH L MANKOWSKI
Title: VICE PRESIDENT/RAIL RESOURCES
I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessee. I further declare under penalty of perjury that the foregoing is true and correct.
RJ COBMAN RAU ROAD COMPANY/MEMPHIS LINE
By: T. C. Communication
Name: Rick Roomen
Title:
23897
MAR 1 3 '02 2- 9 2 PM
2-32 PM
SURFACE TRANSPORTATION BOARD
TOTAL OF THE PROPERTY OF THE P

SCHEDULE A

Quantity 35

4

Equipment Description 60' plate F boxcars

Car Marks and Numbers			
1	ATW	140102	
2	ATW	140103	
3	ATW	140104	
4	ATW	140105	
5	ATW	140106	
6	ATW	140108	
7	ATW	140109	
8	ATW	140110	
9	ATW	140111	
10	ATW	140112	
11	ATW	140113	
12	ATW	140114	
13	ATW	140115	
14	ATW	140116	
15	ATW	140117	
16	ATW	140120	
17	ATW	140127	
18[ATW	140128	
19	ATW	140130	
20	ATW	140131	
21[ATW	140132	
22[ATW	140133	
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24[ATW	140135	
25	ATW	140136	
26	ATW	140137	
27[ATW	140138	
28	ATW	140139	
29	ATW	140140	
30	ATW	140143	
31	ATW	140144	
32	ATW	140145	
33	ATW	140146	
34	ATW	140148	
35	ATW	140149	